

(b) Amendments to the Claims

Kindly amend claim 1 as follows:

A complete listing of all the claims appears below; this listing replaces all earlier amendments and listings of the claims.

1. (Currently Amended) A magnetic toner comprising at least a binder resin and a magnetic iron oxide,

wherein the binder resin is a polyester resin having an acid value of 1 to 100 mg KOH/g,

wherein the magnetic iron oxide contains Si in an amount of 0.1 to 2.0% by mass with respect to the magnetic iron oxide and Zn in an amount of ~~0.1~~ 0.29 to ~~2.0~~ 0.57% by mass with respect to the magnetic iron oxide,

wherein a concentration of Si atoms is 12.50 to 17.50%, a concentration of Fe atoms is 70.00 to 85.00%, and a concentration of Zn atoms is 1.00 to 7.00% on an outermost surface of the magnetic iron oxide, measured by an x-ray photoelectron spectroscopy and

a Zn/Si ratio is 0.05 to 0.5, a Fe/Si ratio is 3.00 to 7.00, and a Fe/Zn ratio is 10.00 to 70.00 on an outermost surface of the magnetic iron oxide.
2. (Previously Presented) The magnetic toner according to claim 1, wherein the magnetic iron oxide contains Si in an amount of 0.3 to 1.8% by mass with respect to the magnetic iron oxide.

2. (Previously Presented) The magnetic toner according to claim 1, wherein the magnetic iron oxide contains Si in an amount of 0.3 to 1.8% by mass with respect to the magnetic iron oxide.

3. - 4. (Cancelled)